

American Fork City
CITY

June 30, 2006
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of American Fork City for the fiscal year ending June 30, 2006 as approved and adopted by resolution or ordinance dated June 21, 2005. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 14,, 2005 for all budgetary funds.

Signed: _____

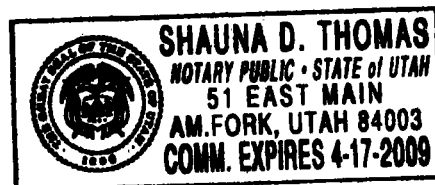
(Budget Officer)

Subscribed and sworn to this 21st day

of July, 2005.

Shauna D. Thomas

(Notary Public)



AMERICAN FORK CITY
Governmental Unit

July 1, 2005-June 30, 2006
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	1,803,475	1,865,980	1,864,900
3120	Prior Years' Taxes - Delinquent	186,508	130,193	120,800
3130	General Sales & Use Taxes	3,659,898	4,213,208	4,281,000
	Energy Sales & Use Tax	893,057	1,079,944	870,000
3140	Franchise Taxes	203,165	128,431	160,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
	Municipal Telephone Tax		281,215	244,000
3170	Fee-in-Lieu of Property Taxes	317,663	292,389	300,000
3200	Penalties & Interest on Delinquent Taxes	15,691	11,363	15,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	54,606	57,673	55,000
3220	Non-business Licenses & Permits	0	0	0
3221	Building, Structures, & Equipment	382,750	339,917	325,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	1,726	2,392	2,800
	Other Permits	615	244	200
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	46,493	109,845	4,900
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	40,831	17,500	19,600
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	799,734	763,224	735,000
3358	Liquor Fund Allotment	15,392	18,405	18,500
3370	Grants from Local Units:			

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	0	0	0
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	16,471	13,393	12,500
3421	Special Police Services	214,226	303,303	314,200
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	691,493	705,640	715,000
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	0	0	0
3444	Sale of Waste & Sludge	0	0	0
3445	Weed Removal & Cleaning Charges	0	0	0
3450	Health/Ambulance	364,335	342,220	375,000
3470	Parks and Public Property	347,394	424,859	475,500
3480	Cemeteries	114,294	173,800	161,000
3490	Misc. Services:	257,647	290,781	302,400
	Allocation from Water			368,000
	Allocation from Sewer			368,000
	Allocation from Storm Drain			125,000
3500	FINES AND FORFEITURES			
3510	Fines	357,136	354,486	377,600
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	38,139	68,882	56,000
3620	Rents & Concessions	419,438	420,866	428,500
3640	Sale of Fixed Assets - Compensation for Loss	29,400	22,200	30,000
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from: Water Department	318,000	368,000	0
	Transfer from: Sewer Department	318,000	368,000	0
	Transfer from: Redevelopment Agency	40,000	50,000	58,200
	Transfer from: Building Lease Fund	2,025,000	0	0
	Transfer from: Storm Drain		20,000	
	Transfer from: Capital Improvement			1,000,000
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated	250,349	0	43,200
	TOTAL REVENUES	14,222,926	13,238,353	14,226,800

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	97,451	99,049	107,100
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	62,338	76,410	83,600
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing	87,685	31,058	52,900
4137	Microfilming			
4140	Administrative Agencies	1,014,108	962,387	866,000
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	260,945	276,236	302,800
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	59,631	37,698	49,800
4160	General Governmental Buildings	520,558	542,601	519,700
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	2,716,209	2,940,649	2,964,700
4220	Fire Department	143,712	198,273	243,600
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services	327,147	354,803	328,900
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways			
4415	Class "B" Road Program			
	Streets and Highways	1,060,089	922,894	1,074,800
4420	Sanitation	700,116	705,626	731,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage	77,602	76,892	80,800
	Engineering	129,148	164,541	163,100
	Inspections	399,391	405,463	436,500
	Public Works	134,163	139,129	140,500
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	467,866	461,889	576,900
4540	Park Lighting			
4560	Recreation & Culture	422,512	454,711	424,800
4580	Libraries	533,672	563,313	580,900
4590	Cemeteries	376,430	389,978	376,700
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning	116,853	204,840	272,700
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Arts Council Fund	27,000	25,000	20,000
4820	Transfer to: Capital Improvements/Projects Fund	2,218,300	1,002,100	1,589,800
	Transfer to: Celebration Fund	125,000	25,000	30,000
	Transfer to: Debt Service Fund	1,870,000	1,858,500	1,609,200
	Transfer to: Fitness Center	275,000	150,000	200,000

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance		169,313	
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	0		400,000
	TOTAL EXPENDITURES	14,222,926	13,238,353	14,226,800

SPECIAL REVENUE FUND: Downtown Redevelopment Fund

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	12,645	5,768	15,000
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		36,777	
	TOTAL REVENUES & OTHER SOURCES	12,645	42,545	15,000
	EXPENDITURES:			
	Loans Paid Out	0	42,545	0
	Other	7,415	0	0
	OTHER USES:			
	Transfer to: General Revenue Fund	0	0	0
	Budgeted increase in fund balance	5,230	0	15,000
	TOTAL EXPENDITURES & OTHER USES	12,645	42,545	15,000

SPECIAL REVENUE FUND: Arts Council Fund

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	75,264	82,217	92,600
	OTHER SOURCES:			
	Transfer from: General Fund	27,000	25,000	20,000
	Usage of beginning fund balance	7,884	0	0
	TOTAL REVENUES & OTHER SOURCES	110,148	107,217	112,600
	EXPENDITURES:			
		110,148	93,041	112,600
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	0	14,176	0
	TOTAL EXPENDITURES & OTHER USES	110,148	107,217	112,600

SPECIAL REVENUE FUND: Redevelopment Agency

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	670,111	842,942	856,100
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	0	0	0
	TOTAL REVENUES & OTHER SOURCES	670,111	842,942	856,100
	EXPENDITURES:	161,750	108,549	40,000
	OTHER USES:			
	Transfer to:	0	0	0
	Transfer to: General Fund	40,000	50,000	58,200
	Transfer to: S&W (SID)	25,489	0	0
	Transfer to: Debt Service (SID)	43,401	0	518,400
	Loan Payments S&W Fund	0	40,000	40,000
	Budgeted increase in fund balance	399,471	664,393	199,500
	TOTAL EXPENDITURES & OTHER USES	670,111	862,942	856,100

SPECIAL REVENUE FUND: Celebration Committee

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	100,582	57,299	129,600
	OTHER SOURCES:			
	Transfer from: General Fund	125,000	25,000	30,000
	Usage of beginning fund balance		12,150	
	TOTAL REVENUES & OTHER SOURCES	225,582	94,449	159,600
	EXPENDITURES:	215,195	94,449	159,600
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	10,387	0	0
	TOTAL EXPENDITURES & OTHER USES	225,582	94,449	159,600

SPECIAL REVENUE FUND: Fitness Center

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	674,930	721,617	816,000
	OTHER SOURCES:			
	Transfer from: General Fund	275,000	150,000	200,000
	Usage of beginning fund balance	14,083	139,671	0
	TOTAL REVENUES & OTHER SOURCES	964,013	1,011,288	1,016,000
	EXPENDITURES:	964,013	111,288	1,016,000
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	0	0	0
	TOTAL EXPENDITURES & OTHER USES	964,013	111,288	1,016,000

CAPITAL PROJECTS FUND (includes SID districts)

FORM 4

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	2,218,300	1,002,100	1,589,800
	Interest Income	95,928	73,840	27,000
	Other additions	77,777	238,553	7,278,000
	Bond Proceeds	1,321,038	11,430,627	0
	Park Impact Fees	313,918	262,080	300,000
	Transfer Other Funds	0	0	0
	TOTAL REVENUE	4,026,961	13,007,200	9,194,800
	Beginning Fund Balance	4,339,143	3,457,350	12,126,002
	TOTAL AVAILABLE FOR APPROPR.	8,366,104	16,464,550	21,320,802
	EXPENDITURES:	4,802,754	4,055,048	7,124,100
	Transfers to: Debt Service	106,000	283,500	1,070,700
	Transfers to: General Fund	0	0	1,000,000
	TOTAL EXPENDITURES	4,908,754	4,338,548	9,194,800
	Ending Fund Balance	3,457,350	12,126,002	12,126,002

OTHER FUNDS: Perpetual Care Trust

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	0	0	0
	Interest Income	5,964	9,508	10,100
	Other additions	14,482	21,325	41,000
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	20,446	30,833	51,100
	EXPENDITURES:	0	0	0
	Due to General Fund	5,964	9,508	10,100
	Appropriated increase in fund balance	14,482	21,325	41,000
	TOTAL EXPENDITURES	20,446	30,833	51,100

DEBT SERVICE FUND

FORM 2

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Bond Issues (except Enterprise)			
	Property Taxes			
	Fee-in-Lieu of Property Taxes			
	Interest Income	5,599	8,482	10,000
	Transfer from: General Fund	1,870,000	1,858,500	1,609,200
	Other: S&W Fund	300,000	300,000	300,000
	Capital Projects/SIDs	106,000	283,500	1,070,700
	RDA	43,401	59,213	518,400
	Use of Beg Fund Balance		146,385	
	TOTAL REVENUES	2,325,000	2,656,080	3,508,300
	Beginning Fund Balance	773,483	773,483	773,483
	TOTAL AVAILABLE FOR APPROPRIA.	3,098,483	3,429,563	4,281,783
	EXPENDITURES:			
	Debt Service	1,430,276	1,628,032	2,179,000
	Retirement of Bonds	0	0	0
	Interest on Bonds	873,539	968,452	1,294,300
	Agent's Fees	6,105	59,596	25,000
	Other: Surplus	15,080	0	10,000
	TOTAL EXPENDITURES	2,325,000	2,656,080	3,508,300
	Ending Fund Balance	773,483	773,483	773,483

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer, Water and Storm Drain Fund

FORM 3

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	4,717,430	4,581,273	5,060,800
		0	0	0
	Other:	31,450	19,060	
	TOTAL OPERATING REVENUE	4,748,880	4,600,333	5,060,800
	OPERATING EXPENSES:			
	Personal Services	558,243	561,759	677,500
	Contractual Services	0	0	0
	Material and Supplies	13,030	15,387	11,000
	Depreciation	1,070,666	1,070,666	0
	Other: Timp Special Service District	1,478,402	1,552,443	1,640,000
	Water Assessment Fees	38,133	39,708	38,000
	Allocation to General Fund			861,000
	Other	1,077,213	937,678	1,770,200
	TOTAL OPERATING EXPENSE	4,235,687	4,177,641	4,997,700
	OPERATING INCOME (LOSS)	513,193	422,692	63,100
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	145,349	115,391	100,000
	Interest Earned	27,467	43,532	34,000
	From: Special Improvement District	25,490		
	Contributions to: General Fund	(636,000)	(756,000)	
	To: Debt Service	(300,000)	(300,000)	(300,000)
	Bond Interest Expense	(20,220)	(14,963)	(7,800)
	NET INCOME (LOSS)	(244,721)	(489,348)	(110,700)

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(244,721)	(489,348)	(110,700)
	Plus: Depreciation	1,070,666	1,070,666	0
	Less: Major Improvements & Capital Outlay	(341,137)	(288,886)	(1,179,600)
	Bond Principal Payments	(218,680)	(200,000)	(210,000)
	Reserve for Liability	(124,310)	(131,492)	(200,000)
	TOTAL CASH PROVIDED (REQUIRED)	141,818	(39,060)	(1,700,300)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	1,830,095	2,762,364	2,763,304
	Invest. & Other Curr. Assets to be Converted	932,269	0	0
	Issuance of Bonds and Other Debt			
	Loans from Other Funds		40,000	40,000
	TOTAL CASH REQUIRED	2,762,364	2,763,304	1,103,004

ENTERPRISE OR INTERNAL SERVICE FUND: Broadband System

FORM 3

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	134,466	341,508	1,570,200
	Interest Earned	0	0	0
	Other:	0	0	0
	TOTAL OPERATING REVENUE	134,466	341,508	1,570,200
	OPERATING EXPENSES:			
	Personal Services	267,691	443,030	468,000
	Contractual Services	0	0	0
	Material and Supplies	185,389	6,321	6,000
	Depreciation	127,143	128,000	128,000
	Other	13,329	120,690	316,700
	TOTAL OPERATING EXPENSE	593,552	698,041	918,700
	OPERATING INCOME (LOSS)	(459,086)	(356,533)	651,500
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Income	64,934	56,989	60,000
	Interest Expense	(264,695)	(269,285)	(269,500)
	Operating transfers from:	0	0	0
	Contributions from:			
	Operating transfers to:			
	Contributions to: Fund Balance			
	NET INCOME (LOSS)	(658,847)	(568,829)	442,000

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(658,847)	(568,829)	442,000
	Plus: Depreciation	127,143	128,000	128,000
	Less: Major Improvements & Capital Outlay	(942,716)	(791,842)	(250,000)
	Bond Principal Payments	(325,000)	(310,000)	(310,000)
	TOTAL CASH PROVIDED (REQUIRED)	(1,799,420)	(1,542,671)	(300,000)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	4,803,326	3,003,906	1,461,235
	Invest. & Other Curr. Assets to be Converted	0	0	0
	Issuance of Bonds and Other Debt	0	0	0
	Loans from Other Funds			
	TOTAL CASH REQUIRED	3,003,906	1,461,235	1,161,235

ENTERPRISE OR INTERNAL SERVICE FUND: Building Lease Fund

FORM 3

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
20-5500	OPERATING REVENUE:			
	Charges for Services	4,027	0	0
	Interest Earned	0	0	0
	Other: Sale of Surplus Property			0
	Other	2,201		
	TOTAL OPERATING REVENUE	6,228	0	0
20-5510	OPERATING EXPENSES:			
	Personal Services	0	0	0
	Contractual Services	0	0	0
	Material and Supplies	0	0	0
	Depreciation	8,831	0	0
	Other	12,505	0	0
	TOTAL OPERATING EXPENSE	21,336	0	0
	OPERATING INCOME (LOSS)	(15,108)	0	0
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Interest Income	1,846	0	0
	Interest Expense	0	0	0
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:	0	0	0
	Operating transfers to: General Fund	(2,025,000)	0	0
	Contributions to:			
	Gain on Sale	1,412,366		
	NET INCOME (LOSS)	(625,896)	0	0

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(625,896)	0	0
	Plus: Depreciation	8,831	0	0
	Less: Major Improvements & Capital Outlay	0	0	0
	Bond Principal Payments	0	0	0
	TOTAL CASH PROVIDED (REQUIRED)	(617,065)	0	0
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	2,762,364	0	0
	Invest. & Other Curr. Assets to be Converted	(932,269)	0	0
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	1,830,095	0	0